

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**  
**ASSESSMENT APPEALS COMMISSION**

Appeal of:	<b>JOHN C. &amp; BETTY J. MATHER</b>	)	
	Map 13, Parcel 9	)	Jefferson
	Residential Property	)	County
	Tax Year 2005	)	

**FINAL DECISION AND ORDER**

Statement of the case

The taxpayer has appealed the initial decision and order of the administrative judge, who determined the subject property should be assessed as follows:

Parcel	Land	Improvement	Total value	Assessment
9	\$41,200	\$25,900	\$67,100	\$16,775

The appeal was heard in Knoxville on March 21, 2006 before Commission members Stokes (presiding), Brooks, and Gilliam.<sup>1</sup> Mr. Mather represented himself, as did the assessor.

Findings of fact and conclusions of law

The subject property is a single family residence on nine acres on McGhee Road north of New Market. The home was built around 1900 and suffers from termite damage, with repairs estimated by Mr. Mather at \$13,573. Mr. Mather contends the house value arrived at by the assessor's computer assisted appraisal system should be reduced by the amount of this termite damage, and the land value should be reduced to account for slope and power lines running over part of the property.

The assessor presented an analysis of selling prices for comparable properties which he had adjusted for differences with the subject, concluding that the current appraised value on his books was if anything, low.

Under applicable rules, the party appealing from the initial decision and order bears the burden of proving that the decision was in error. In this case, Mr. Mather must prove that the current appraised value on assessor's books, or the value arrived at by the administrative judge, exceeds the fair market value of his property. Respectfully, Mr. Mather has not offered proof of the fair market of his property. He has offered a detailed and mathematically rigorous analysis of reasons why his property may be worth less than others, but to order a change in the assessor's value, we need more. Deducting from the assessor's value assumes the assessor has not already taken into account the condition of Mr. Mather's home or the topography of his land, and we cannot assume that.

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<sup>1</sup> Mr. Gilliam sat as alternate in the absence of Ms. Sandifer.



In fact the assessor's comparable sales indicate that houses in the area sell for much higher without the age or condition problems associated with the Mather property, and the assessor's appraised value for the subject seems to take the property's age and condition into account. In any event we cannot merely guess at how much to discount these indicators in arriving at a value for the Mather property.

It is always challenging to estimate the value of very old structures, difficult to find sales of property that compare well with very old structures, but that is what must be done to disturb the computer generated appraisal yielded by the county mass appraisal. We or the assessor can adjust the assessment for obvious errors in the assessment record, and indeed the assessor has recommended a correction in this instance for the porch of the house. Beyond this change we have no basis to modify the initial decision and order.

#### ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is modified as noted and the assessment of the subject property is determined as follows:

Parcel	Land	Improvement	Total value	Assessment
9	\$41,200	\$25,600	\$66,800	\$16,700

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

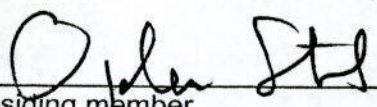
2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: Apr. 25, 2006

ATTEST:

  
Presiding member



Kelsie Jener  
Executive Secretary

cc: Mr. John Mather  
Mr. Bob Cavanah, Assessor